

FORM  
**N-20**  
(REV. 2002)

STATE OF HAWAII—DEPARTMENT OF TAXATION

**2002****PARTNERSHIP RETURN OF INCOME**

For calendar year 2002 or other tax year

beginning • \_\_\_\_\_, 2002 and ending • \_\_\_\_\_, 20\_\_\_\_\_

	AMD	UNP	008	PNT	INT	
<b>• PRINT OR TYPE •</b>	Partnership Name					
	Dba or C/O					
	Address (number and street)					
	City or town, State, and ZIP Code. If foreign address, see Instructions.					
						<b>A</b> Federal Employer I.D. No. •
						<b>B</b> Hawaii G.E./Use I.D. No. •
						<b>C</b> Business Code No. (from federal Form 1065) •
						<b>D</b> Principal business activity

**E Check applicable boxes:** (1) ☐ Initial Return (2) ☐ Final Return (3) ☐ Change in Address (4) ☐ Amended Return



**FOR LINES 1 - 9, ENTER AMOUNTS FROM COMPARABLE LINES ON FEDERAL FORM 1065**

<b>ORDINARY INCOME (LOSS) FROM TRADE OR BUSINESS ACTIVITIES</b>	1 a Gross receipts or sales	1a•			1c		
	b Minus returns and allowances	1b•			2•		
	2 Cost of goods sold				3		
	3 Gross profit (line 1c minus line 2)				4		
	4 Ordinary income (loss) from other partnerships, estates, and trusts				5		
	5 Net farm profit (loss) (attach federal Schedule F)				6		
	6 Net gain (loss) from federal Form 4797, Part II, line 18				7•		
	7 Other income (loss)				8•		
	8 TOTAL income (loss)				9•		
	9 TOTAL deductions				10		
	10 Ordinary income (loss) from trade or business activities before Hawaii adjustments (line 8 minus line 9)						
	<b>ADD:</b>						
	11 a Deductions allowable for federal tax purposes but not allowable or allowable only in part for Hawaii tax purposes (attach schedule)	11a					
	b Net gain or (loss) from Schedule D-1, Part II, line 20	11b•					
	c The portion of the Hawaii jobs credit claimed applicable to current year new employees	11c					
	d Other additions (attach schedule)	11d					
12 Total of lines 11a, 11b, 11c, and 11d				12			
13 Total of lines 10 and 12				13			
<b>DEDUCT:</b>							
14 a Net gain or (loss) from federal Form 4797, Part II, line 18 (line 6 above)	14a						
b Federal employment credits	14b						
c Other deductions (attach schedule)	14c						
15 Total of lines 14a, 14b, and 14c				15			
16 Ordinary income (loss) from trade or business activities for Hawaii tax purposes (line 13 minus line 15)				16			

☒ If you don't need Hawaii income tax forms mailed to you next year, check here to receive a preprinted label only. ☐

**DECLARATION**

I declare, under the penalties set forth in section 231-36, HRS, that this return (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS.

<b>Please Sign Here</b>				
	Signature of general partner or limited liability company member Date			
	★ May the Hawaii Department of Taxation discuss this return with the preparer shown below? (See page 2 of the Instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No This designation does not replace Form N-848, Power of Attorney			
	<b>Paid Preparer's Information</b>		<b>Preparer's identification no.</b>	
Preparer's signature and date, Print Preparer's Name		Check if self-employed <input type="checkbox"/>		
Firm's name (or yours, if self-employed) Address and ZIP Code		Federal E.I. No.		
		Phone no.		

**Schedule K — PARTNERS' SHARE OF INCOME, CREDITS, DEDUCTIONS, ETC. (See Instructions)**

a. Distributive share items		b. Attributable to Hawaii		c. Attributable Everywhere	
Income (Losses) and Deductions	1 Ordinary income (loss) from trade or business activities .....		1		
	2 Net income (loss) from rental real estate activities (attach federal Form 8825) .....		2		
	3 a Gross income from other rental activities .....		3a		
	b Minus expenses (attach schedule) .....		3b		
	c Balance net income (loss) from other rental activities .....		3c		
	4 Portfolio income (loss):				
	a Interest income .....		4a		
	b Ordinary Dividends .....		4b		
	c Royalty income .....		4c		
	d Net short-term capital gain (loss) (Schedule D (Form N-20)) .....		4d		
	e Net long-term gain capital (loss) (Schedule D (Form N-20)) .....		4e		
f Other portfolio income (loss) (attach schedule) .....		4f			
5 Guaranteed Payments to Partners .....		5			
6 Net gain (loss) under IRC section 1231 (other than due to casualty or theft) (attach Schedule D-1) .....		6			
7 Other income (loss) (attach schedule) .....		7			
Deductions	8 Charitable contributions (attach schedule) .....		8		
	9 IRC section 179 expense deduction (attach federal Form 4562) .....		9		
	10 Deductions related to portfolio income (loss) (attach schedule) .....		10		
	11 Other deductions (attach schedule) .....		11		
Credits	12 Energy Conservation Tax Credit (attach Form N-157A) .....		12		
	13 Total cost of qualifying property for the Capital Goods Excise Tax Credit .....		13		
	14 Fuel Tax Credit for Commercial Fishers (attach Form N-163A) .....		14		
	15 Amounts needed to claim the Enterprise Zone Tax Credit .....	See Instructions	15		
	16 Hawaii Low-Income Housing Tax Credit (attach Form N-586) .....		16		
	17 Credit for Employment of Vocational Rehabilitation Referrals (attach Form N-884) ..		17		
	18 a Total production costs qualifying for the Motion Picture and Film Production Income Tax Credit .....		18a		
	b Total transient accommodations costs qualifying for the Motion Picture and Film Production Income Tax Credit .....		18b		
	19 High Technology Business Investment Tax Credit (attach Form N-318) .....		19		
	20 Tax Credit for Research Activities (attach Form N-319) .....		20		
	21 Technology Infrastructure Renovation Tax Credit .....		21		
	22 Total construction or renovation costs qualifying for the Hotel Construction and Remodeling Tax Credit incurred:				
	a. Prior to July 1, 2003 .....		22a		
	b. After June 30, 2003 .....		22b		
	23 Individual Development Account Contribution Tax Credit (attach Form N-320) .....		23		
	24 Total qualifying costs for the Drought Mitigating Water Storage Facility Tax Credit ..		24		
	25 Credit for School Repair and Maintenance .....		25		
26 Ethanol Investment Tax Credit (attach Form N-324) .....		26			
27 Total construction or renovation costs qualifying for the Residential Construction and Remodeling Tax Credit .....		27			
28 Credit for income tax withheld on Form N-288 (net of refunds) .....		28			
Investment Interest	29 a Interest expense on investment debts .....		29a		
	b (1) Investment income included on lines 4a, 4b, 4c, and 4f, Schedule K .....		29b(1)		
	(2) Investment expenses included on line 10, Schedule K .....		29b(2)		
Other Items	30 Attach schedule for other items and amounts not reported above (e.g., credit recapture amounts) See Instructions. Check box if schedules attached <input type="checkbox"/> .....		30		
Analysis	31 a Income (loss). Combine lines 1 through 7 in column c. From the result, minus the sum of lines 8 through 11 and 29a .....		31a		
	b Analysis by type of partner:				
	(a) Corporate	(b) Individual	(c) Partnership	(d) Exempt organization	(e) Nominee/Other
		i. Active	ii. Passive		
1. General Partners					
2. Limited Partners					